

DEAR ADVISORY PANEL:

PRESIDENT'S ADVISORY
BOARD
ON FEDERAL TAX REFORM

MY NAME IS JOSE A MEDINA .

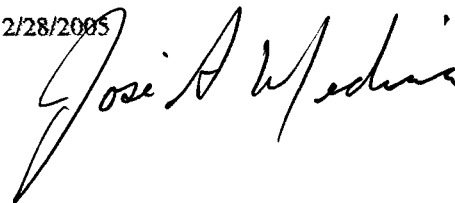
2005 MAR -8 P 3: 39

THIS WAS THEFT IF I EVERY SAW ONE HERE IS MY RETURN FOR
2002 WHICH THEY THE IRS. THE 1040 FORM I SENT TO THEM WITH THE ESTIMATED
TAX ON MY FRUIT OF MY LABOR 2,744.00. I WAS SUPPOSE RECEIVE FOR 2003
8,345.00 REFUND. AS YOU CAN SEE FROM THE IRS NOTICE I SUBMITTED TO YOUR
PANEL THEY SAY I OWE THEM CLOSE TO 15,500 DOLLARS. AS MY 1040 FORM DOES
NOT COME CLOSE, THEY HAVE HELD MY MONEY FOR NO REASON AS YOU CAN
SEE I HAVE SENT THEM A LETTER 4/17/04 AND DO YOU THINK I HAVE GOTTEN A
RESPOND FROM THEM AS TO THIS DAY . I THINK YOU SHOULD ABOLISH IT AND GO
WITH A CONSUMPTION LIKE ARE FORE FATHER'S STATED IN THE FEDERALIST
LETTERS 35 TO 41. THE FRUITS OF MY LABOR SHOULD NOT BE TAX . REPEAL THE
16 AMENDMENT.

1. LETTER FROM IRS
2. LETTER I SENT THEM AND STILL NO RESPONDS
3. 2002 TAX RETURN
4. COPY CERTIFIED MAIL RECEIPT
5. WHY I FEEL I DO NOT HAVE TO FILE A RETURN

THANK YOU FOR LISTEN

SIGNED 2/28/2005

A handwritten signature in cursive script, reading "Jose A. Medina". The signature is written in dark ink and is positioned below the typed name and date.



Department of the Treasury
Internal Revenue Service
CINCINNATI, OH 45999-0025

Date of this notice: APR. 12, 2004
Taxpayer Identifying Number 300-62-3189
Form: 1040 Tax Period: DEC. 31, 2003

For assistance you may
call us at:

1-800-829-0922

CALLER ID: 860167

JOSE A & CHERYL M MEDINA
9457 CHESAPEAKE DR
N ROYALTON OH 44133-1528577

OVERPAID TAX APPLIED TO OTHER TAXES YOU OWE

WE APPLIED \$8,345.00 OF THE OVERPAID TAX ON YOUR 2003 TAX RETURN TO THE UNPAID BALANCE OF OTHER FEDERAL TAXES WHICH OUR RECORDS SHOW YOU OWE.

YOU MAY STILL BE DUE A REFUND IF WE APPLIED ONLY PART OF YOUR OVERPAYMENT TO OTHER TAXES. YOU ALSO MAY BE DUE A REFUND IF YOU RECENTLY MADE A PAYMENT AGAINST THE OTHER TAXES THAT WE HAD NOT CREDITED WHEN WE APPLIED YOUR OVERPAYMENT. IN EITHER CASE, YOU WILL RECEIVE A CHECK FOR ANY REFUND DUE YOU AS LONG AS THE AMOUNT IS GREATER THAN ONE DOLLAR. YOU MUST REQUEST A REFUND OF LESS THAN ONE DOLLAR. IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

THE FIGURES BELOW SHOW OUR CALCULATION:

HOW WE APPLIED YOUR OVERPAYMENT

AMOUNT OF OVERPAID TAX ON YOUR RETURN.....	\$8,345.00
AMOUNT OF INTEREST YOU EARNED ON OVERPAYMENT.....	\$.00
TOTAL AMOUNT DUE YOU.....	\$8,345.00
TOTAL AMOUNT APPLIED.....	\$8,345.00
AMOUNT YOU WILL RECEIVE AS A REFUND.....	\$.00
(ANY INTEREST DUE YOU WILL BE ADDED)	

WHERE WE APPLIED YOUR OVERPAYMENT

FORM(S)	TAX PERIOD(S)	AMOUNT(S) APPLIED	BALANCE REMAINING
1040	DEC. 31, 2002	\$8,345.00	\$7,455.92

HELPFUL HINT: FOR FASTER SERVICE, TRY CALLING US ANY DAY EXCEPT MONDAY WHEN OUR CALL VOLUMES ARE HIGHEST.

RETURN THIS PART TO US WITH YOUR CHECK OR INQUIRY
YOUR TELEPHONE NUMBER BEST TIME TO CALL

()

Respond By MAIL

LETTER ATTACHED &

2002 1040 + HOUSE

MAJORITY LEADER

DELEGY FAIRPLAY
ORG

WI
200413 49221-074-09711-4

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0025

JOSE A & CHERYL M MEDINA
9457 CHESAPEAKE DR
N ROYALTON OH 44133-1528577



300623189 VQ MEDI 30 0 200312

OVER
→

To: Caller ID: 860167

From: Jose A Medina

It is true what they say that the IRS is wrong 25 percent of the time and can't get there communications with other department straight. This is in regard to this letter that was sent to me 4/17/04. No refund .So I am sending you a copy of my 2002 1040 return that I have sent to two IRS agency that dates back to 2003.Of a amount that I do'nt owe but it allways seems to be that we allways owe because there is clearly no law of LIABILITY on a CIVILIZE person which is me .Taxation must clearly appear from statute imposing tax. Thus it is clear that none of the enforcement provisions of the Code apply to income tax CFR 26 .

Only to those exise taxes as are contained in CFR 27.It is clear,therefore, that if one is "liable" for a federal tax, there is a statute that specifically says so. A further example of this is section 1461, which relates to the withholding of income tax from foreign nationals. It states, in pertinent part, "Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax and is herby indemnified etc.etc.etc..." So even section 1461 refers to a "liability" in connection with withholding taxes. While Section 1 of the IRC "imposes" an income tax, unlike all of the examples shown above, NO CODE section specifically makes anyone "liable" for the income tax "imposed" in section 1, by stating that "person having income shall be LIABLE for and shall pay income taxes," or words to that effect. And the United States will not be able to produce any such statute. THANK GOD they are working on a solution HR BILL 25 abolishing the IRS once and for all is the best way of dealing with oppressive taxation...So I am requesting to review my Master File which I know you can falsify as to putting INC at the end of my name. I am asking to forward all my MONEY with interest ASAP. I should ask for all my money that you have taken from me but to blind to see.Please answer in 10 days. THAT FAILURE WILL RESPOND

WILL CREATE THE LEGAL PRESUMPTION THAT THE INFORMATION DOES NOT EXIST. So please send my money that was taken from me for no reason. AND here is some reading info. House Majority Leader Tom DeLay. please read.

Income taxes are detailed at 26 CFR 1.1-1

But 602.101 show no OMB ctrl#s for 1.1-1 at all 602.101 begins its OMB ctrl# listing for 1.23-5... which just happens to be where "1545-0074" appears. 1.23-5 regards to energy-conserving components or renewable energy source property. Please answer this. Why are the AMERICAN people writing on a false document.

Jose A & Cheryl Medina

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2002 (L)

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Label

(See instructions on page 21.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 21.)

LABEL HERE

For the year Jan. 1–Dec. 31, 2002, or other tax year beginning

2002, ending

20

Your first name and initial

JOSE A.

Last name

MEDINA

If a joint return, spouse's first name and initial

CHERYL M.

Last name

MEDINA

Home address (number and street). If you have a P.O. box, see page 21.

9457 CHESAPEAKE DRIVE

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 21.

NORTH ROYALTON, OH 44133

Your social security number

300 62 3189

Spouse's social security number

294 58 8139

▲ Important! ▲

You must enter your SSN(s) above.

You Spouse

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

Yes No Yes No

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶). (See page 21.)

Exemptions

If more than five dependents, see page 22.

- 6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a
- b ☒ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 22) |
|----------------|-----------|--|-------------------------------------|--|
| JOSEPH A. | MEDINA | 268 90 3540 | SON | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- d Total number of exemptions claimed
- No. of boxes checked on 6a and 6b 2
- No. of children on 6c who:
- lived with you 1
 - did not live with you due to divorce or separation (see page 22)
- Dependents on 6c not entered above
- Add numbers on lines above 3

Income

Attach Forms W-2 and W-2G here. Do not attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 93,044
- 8a Taxable interest. Attach Schedule B if required 8a 351
- b Tax-exempt interest. Do not include on line 8a 8b
- 9 Ordinary dividends. Attach Schedule B if required 9
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24) 10
- 11 Alimony received 11
- 12 Business income or (loss). Attach Schedule C or C-EZ 12
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ 13
- 14 Other gains or (losses). Attach Form 4797 14
- 15a IRA distributions 15a b Taxable amount (see page 25) 15b
- 16a Pensions and annuities 16a b Taxable amount (see page 25) 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
- 18 Farm income or (loss). Attach Schedule F 18
- 19 Unemployment compensation 19
- 20a Social security benefits 20a b Taxable amount (see page 27) 20b
- 21 Other income. List type and amount (see page 29) 21
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 93,395
- 23 Educator expenses (see page 29) 23
- 24 IRA deduction (see page 29) 24
- 25 Student loan interest deduction (see page 31) 25
- 26 Tuition and fees deduction (see page 32) 26
- 27 Archer MSA deduction. Attach Form 8853 27
- 28 Moving expenses. Attach Form 3903 28
- 29 One-half of self-employment tax. Attach Schedule SE 29
- 30 Self-employed health insurance deduction (see page 33) 30
- 31 Self-employed SEP, SIMPLE, and qualified plans 31
- 32 Penalty on early withdrawal of savings 32
- 33a Alimony paid b Recipient's SSN ▶ 33a
- 34 Add lines 23 through 33a 34
- 35 Subtract line 34 from line 22. This is your adjusted gross income ▶ 35 93,395

Adjusted Gross Income

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 37a or 37b or who can be claimed as a dependent, see page 34.

• All others:

Single, \$4,700

Head of household, \$6,900

Married filing jointly or Qualifying widow(er), \$7,850

Married filing separately, \$3,925

- 36 Amount from line 35 (adjusted gross income) 36 93,395
- 37a Check if: ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here 37a
- b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here 37b ☐
- 38 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 38 54,629
- 39 Subtract line 38 from line 36 39 38,766
- 40 If line 36 is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 6d. If line 36 is over \$103,000, see the worksheet on page 35 40 9,000
- 41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0- 41 29,766
- 42 Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 42 3,866
- 43 Alternative minimum tax (see page 37). Attach Form 6251 43
- 44 Add lines 42 and 43 44 3,866
- 45 Foreign tax credit. Attach Form 1116 if required 45
- 46 Credit for child and dependent care expenses. Attach Form 2441 46
- 47 Credit for the elderly or the disabled. Attach Schedule R 47
- 48 Education credits. Attach Form 8863 48
- 49 Retirement savings contributions credit. Attach Form 8880 49
- 50 Child tax credit (see page 39) 50 600
- 51 Adoption credit. Attach Form 8839 51
- 52 Credits from: a ☐ Form 8396 b ☐ Form 8859 52
- 53 Other credits. Check applicable box(es): a ☐ Form 3800 b ☐ Form 8801 c ☐ Specify 53
- 54 Add lines 45 through 53. These are your total credits 54 600
- 55 Subtract line 54 from line 44. If line 54 is more than line 44, enter -0- 55 3,266

Other Taxes

- 56 Self-employment tax. Attach Schedule SE 56
- 57 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 57
- 58 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required 58
- 59 Advance earned income credit payments from Form(s) W-2 59
- 60 Household employment taxes. Attach Schedule H 60
- 61 Add lines 55 through 60. This is your total tax 61 3,266

Payments

If you have a qualifying child, attach Schedule EIC.

- 62 Federal income tax withheld from Forms W-2 and 1099 62 522
- 63 2002 estimated tax payments and amount applied from 2001 return 63
- 64 Earned income credit (EIC) 64
- 65 Excess social security and tier 1 RRTA tax withheld (see page 56) 65
- 66 Additional child tax credit. Attach Form 8812 66
- 67 Amount paid with request for extension to file (see page 56) 67
- 68 Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885 68
- 69 Add lines 62 through 68. These are your total payments 69 522

Refund

Direct deposit? See page 56 and fill in 71b, 71c, and 71d.

- 70 If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid 70
- 71a Amount of line 70 you want refunded to you 71a
- b Routing number c Type: ☐ Checking ☐ Savings
- d Account number
- 72 Amount of line 70 you want applied to your 2003 estimated tax 72

Amount You Owe

- 73 Amount you owe. Subtract line 69 from line 61. For details on how to pay, see page 57 73 2,744
- 74 Estimated tax penalty (see page 57) 74

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☒ No

Designee's name

Phone no. ()

Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 21. Keep a copy for your records.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☒

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

1717 E. 9TH ST. # 1650, CLEVELAND, OH

EIN

Phone no. (216) 861-4533

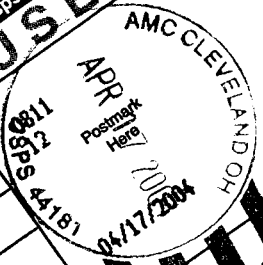
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Return Receipt Fee (Endorsement Required)	\$ 1.75
Restricted Delivery Fee (Endorsement Required)	\$ 0.10
Total Postage & Fees	\$ 14.65



Sent To IRS
 Street, Apt. No.,
 or PO Box No. _____
 City, State, ZIP+4 Cincinnati Ohio 45999-0025

PS Form 3800, June 2002

See Reverse for Instructions

1) I, **JOSE MEDINA** am submitting ~~this~~ statement as part of my income tax returns for the year **2009**. Even though I know that no section of the Internal Revenue Code:

a) Establishes an income tax "liability", as for example, **Code Sections 4401, 5005, and 5703** do with respect to wagering, alcohol, and tobacco taxes;

b) Provides that income taxes "have to be paid on the basis of a return", as for example, **Code Sections 4374, 4401(c), 5061(a) and 5703(b)** do with respect to other taxes:

I am filing anyway, because I know the government has prosecuted others for failing to file income tax returns **by** (erroneously) invoking **Code Sections 7201 and 7203**. Therefore, this return **is not being filed voluntarily**, but is being filed **out of fear** that if I did not file these returns, I could also be (illegally) prosecuted for failing to file income tax returns for these years.

2) In addition to the above, I am filing even though the "**Privacy Act Notice**" as contained in a 1040 booklet clearly informs me that I am not required to file. It does so in at least two places.

a) In one place, it states that I need only file a return for "any tax" I may be "liable" for. Since no Code

Section makes me "liable" for income taxes; this provision notifies me that I do not have to file an income tax return.

b) In another place, it directs me to **Code Section 6001**. This section provides, in relevant part, that "Whenever in the judgment of the Secretary it is necessary, he may require any person, **by notice served upon such person** or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title." Since the Secretary of the Treasury did not "serve" me with any such "notice" and since no legislative regulation exists requiring anyone to file an income tax return, I am again informed by the "**Privacy Act Notice**" that I am **not required to file** an income tax return.

4) With respect to the information I included in my return, I wish to point out that the courts have ruled that: "A (1040) form with 'zeros' inserted in the space provided...qualified as a return." See *U.S. v. Long*, 618 F.2d 74 (9th Cir. 1980), *U.S. v. Kimball*, 896 F.2d 1218 (9th Cir. 1990), *U. S. V. Moore*, 627 F.2d 830 (7th Cir. 1980), and a Las Vegas bankruptcy court held that "Zeroes entered on a Form 1040 constitutes a return." *Cross v. U.S.*, 91-2 USTC, p. 50, 318, Banker L. Rep., p. 7404.

5) In addition I received no income in the "constitutional sense" for any of these years. In adopting the 1954 Code the House stated in House Report 1337, page A 18, and the Senate declared in Senate Report 1622 page 168 (83rd Congress, 2d Session) that "income" in Section 61 of the 1954 Code is "based upon the 16th Amendment and the word 'income' is used in its 'constitutional sense.'" I have attached copies of those pages to these returns. It should be noted that "income" in its "constitutional sense" is derived from the holding in the most important Supreme Court decision involving income taxes, *Brushaber v. Union Pacific RR*, 240 US 1, in which the Supreme Court stated

The whole purpose of the (16th) Amendment was to relieve all income taxes when imposed from apportionment from a consideration of the sources whence the income was derived

Therefore, in taxing "income" the sources (i.e. wages, dividends, rents, interest, capital gains) that produced the "income" cannot be "considered" or taxed directly, except pursuant to the rule of apportionment. It is also clear that "income" in the "constitutional sense" cannot mean the same thing as "income" as used in its "ordinary sense," which is how the IRS always (fraudulently) uses the term "income."

Further proof that the "constitutional meaning" of "income" is corporate profit (since in taxing "profit" the sources themselves are not "considered" or taxed), is provided in the Supreme Court decision of *Merchant's Loan & Trust Co. v. Smietanka*, 255 US 509 (at pages 518 & 519) In that decision, the Supreme Court held

"The word (income) must be given the same meaning in all of the income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act of 1909, and what the meaning is has now become definitely settled by decisions of this court."

6. The fact that "income" for income tax purposes is synonymous with corporate profit is also confirmed in the following Supreme Court decisions: "Whatever difficulty there may be about a precise and scientific definition of 'income' it imports, as used here...the idea of gain or increase arising from corporate activities," *Doyle v. Mitchell*, 247 US 179; See also: *Stratton's Independence v. Howbert*, 231 U.S. 399, 414; *Southern Pacific v. Lowe*, 247 U.S. 330 (1918); *Bowers v. Kerbaugh-Empire Co.*, 271 U.S. 170, 174 (1926); and *Burnet v. Harmel*, 287 U.S. 103, (1932).

7. Therefore, since I know the legal definition of "income," if I were to swear to having received anything other than "zero" income, I would be committing perjury under both 18 U.S.C. 1621 and U.S.C. 7206. Therefore, not wishing to commit perjury under either statute, I can only swear to having "zero" income for all of the years 78 through the year 2005 +

8. I would further remind the IRS that Code Section 6201(a)(1) gives me the right to "determine" the amount of taxes I believe I owe – which I have "determined" to be "zero." While Section 6201(2)(A) provides that the Secretary can "estimate the amount of taxes which have been omitted to be paid (by stamp)," there is no comparable provision in Section 6201 (or in any other IR Code section), that authorizes the Secretary to "estimate the amount of taxes which have been omitted to be paid on the basis of a return." Therefore, don't try and tell me that I can owe more in income taxes than what I have shown on my tax returns. No IRS agent has any statutory or delegated authority to determine that I owe any more in income taxes than what I have shown on the tax returns I have filed, and any attempt on the part of IRS personnel to do so, would be an obvious violation of 26 USC 7214 as well as 18 USC 241.

Dated 2-26-05

Signed

Jose A. Medini